

MI-1040EZ Michigan Income Tax Easy Return

1997

Issued under P.A. 281 of 1967, as amended. Filing is mandatory.

IMPORTANT: This form is for people whose filing status is "single" or "married filing jointly," who were Michigan residents for all of 1997, who have no dependents, are not claiming any credits, and are filing a U.S. 1040EZ. (See instructions on back of form.)


PLACE LABEL HERE	▶ 1 Filer's First Name, Middle Initial and Last Name			▶ 2 Filer's Social Security Number		
	If a Joint Return, Spouse's First Name, Middle Initial and Last Name			▶ 3 Spouse's Social Security Number		
	Home Address (No., Street, P.O. Box or Rural Route)			Office Use		
	City or Town	State	ZIP Code	▶ 4 School District Code (see inst. p. 41)		

▶ **5 STATE CAMPAIGN FUND** Do you or your spouse, if filing a joint return, want \$3 of your taxes to go to this fund? This will not increase your tax or reduce your refund.

▶ **5 a.** You YES ☐ NO ☐
b. Spouse YES ☐ NO ☐

If single and AGI (U.S. 1040EZ, line 4) is less than \$1,500 or married filing jointly and AGI is less than \$3,000, see line 6 instructions on back.

6. If you or your spouse can be claimed as a dependent by your parents or someone else check this box. ▶ **6 a.** You ☐
 If single and box 6 checked enter \$1,000 on line 8, otherwise enter \$2,500. **b.** Spouse ☐
 If married filing jointly and: Neither you or your spouse checked box 6, enter \$5,000 on line 8.
 Only one (either you or your spouse) checked box 6, enter \$3,500 on line 8.
 Both you and your spouse checked box 6, enter \$2,000 on line 8.

STAPLE STATE COPY OF W-2 FORM(S) HERE	7. Adjusted gross income, from U.S. 1040EZ, line 4.....	▶ 7.00		
	8. Exemption allowance (see line 6).....	8.00		
	9. Taxable income. Subtract line 8 from line 7.....	9.00		
	10. Multiply line 9 by 4.4% (.044).....	10.00		
	11. Income tax paid to Michigan cities. Amount				
	See instructions on back ▶ 11a.	11b.00		
	12. Your tax. Subtract line 11b from line 10.....	12.00		
	Voluntary Contributions CTF <i>Fight Child Abuse</i> LOGO <input type="checkbox"/> \$10 or00				
	▶ 14.  <i>Help Endangered and Nongame Wildlife</i> <input type="checkbox"/> \$10 or00				
	15. Total Contributions. Add lines 13 and 14.....	15.00		
16. Add lines 12 and 15.....	16.00			
17. MICHIGAN TAX WITHHELD. ATTACH STATE COPY OF W-2.....	▶ 17.00			
18. If line 17 is less than line 16, subtract line 17 from 16 and enter amount due on line 18 ▶					
		<table border="1"> <tr> <td>For Office Use Only</td> <td>PAY ▶ 18.</td> </tr> </table>	For Office Use Only	PAY ▶ 18.00
For Office Use Only	PAY ▶ 18.				
19. If line 17 is more than line 16, subtract line 16 from line 17 and enter amount overpaid on line 19 REFUND ▶ 19.00		

Direct Deposit of Refund
 Complete lines 20 through 23 only if you want your refund sent directly to your bank account (see inst. p. 29).
 The first two numbers of the RTN must be 01 through 12 or 21 through 32.

▶ **20.** Routing Transit Number (RTN)

21. Name of Financial Institution

▶ **22.** Account Number

▶ **23.** Type of Account:
 (1) Checking ☐ (2) Savings ☐

I declare, under penalty of perjury, that the information in this return and attachments is true and complete to the best of my knowledge. <input type="checkbox"/> I authorize Treasury to discuss my return with my preparer. <input type="checkbox"/> Do not discuss with my preparer.		I declare under penalty of perjury that this return is based on all information of which I have any knowledge. Preparer's Signature, Address, Phone and ID No.
Filer's Signature	Date	
Spouse's Signature	Date	

MICHIGAN EZ INCOME TAX INSTRUCTIONS

GENERAL INFORMATION

Who can file the EZ form

You can file an EZ form if ALL of the following are true:

- You filed a U.S. 1040EZ.
- Your filing status is single or married filing jointly.
Single. Your status is single if you are widowed, not married, or if you are legally divorced or separated under court order.
Married filing jointly. You may use this filing status if you were married as of December 31, 1997, or your spouse died in 1997 and you did not remarry in 1997, or your spouse died in 1998 before filing a 1997 return.
- You do not have any dependents.
- You were a Michigan resident for all of 1997.
- You do not have any income from military pay, pensions, other states' obligations or U.S. obligations.
- You are not age 65 or older, deaf, blind, hemiplegic, paraplegic, quadriplegic or totally and permanently disabled.
- You did not make any estimated tax payments.
- You are not eligible for any of the tax credits listed in the next column.

Before you choose the EZ form, be sure you are not able to claim a credit for any of the following:

- property taxes and/or rent paid
- farmland preservation
- college tuition and fees
- public contributions
- community foundations
- homeless shelter/food bank
- income tax paid to government units outside Michigan.

All these credits reduce the tax you owe. If you are eligible for any of these credits and you file an EZ form, you will pay more tax than you owe.

When to file

Your return must be postmarked no later than April 15, 1998. Late payments will be charged a monthly penalty of 5 percent of the tax due (minimum \$10, maximum 50 percent of the tax), and monthly interest at 1 percent above the prime rate.

LINE-BY-LINE INSTRUCTIONS

Lines not listed are explained on the form.

Lines 2 & 3: Write your Social Security number(s) here even if using your label.

Line 4: See instructions on pages 41 - 42.

Line 5: These funds are distributed among all candidates for governor who meet the campaign fund qualifications, regardless of political party. If you choose yes, it will not raise your tax or reduce your refund.

Line 6: If single and AGI is less than \$1,500 or married filing jointly and AGI is less than \$3,000 and Michigan tax is withheld, enter 0 on line 12 and complete lines 7, and 13 through 19. If Michigan tax is not withheld, you do not need to file this form.

Lines 11a and 11b: On line 11a, enter the total amount of city income tax withheld as shown on your W-2 form and any city income tax paid in 1997, less city income tax refund(s) received in 1997. Use the City Income Tax Credit Worksheet on this page to figure the amount of credit allowable for the amount of city income tax you paid. Enter your credit on line 11b.

Lines 13 and 14: You may contribute any amount to one or both of these funds, whether you owe tax or are due a refund. For a full explanation of these funds, see page 9 of the income tax instruction book. Your donation will increase your tax or reduce your refund.

CITY INCOME TAX CREDIT WORKSHEET

To Determine Net City Income Tax

Add:

• City income tax withheld from wages in 1997 (as shown in box 21 on your W-2s).....	_____	.00
• Amount of tax paid with a Michigan city income tax return filed in 1997 (do <u>not</u> include penalty and interest).....	+	_____
• Estimated city income tax payments paid in 1997.....	+	_____
Subtotal		_____

Subtract:

• Any city income tax refunds received in 1997.....	-	_____
Total net city income tax paid. Carry to line 11a	=	_____

To Determine Your City Income Tax Credit

If your Total Net City Income Tax Paid (MI-1040EZ, line 11a) is :

\$100 or less	\$101 through \$150	\$151 or more
Net city income tax paid..... _____	Net city income tax paid..... _____	Net city income tax paid..... _____
_____ x .20	Subtract..... - \$100.00	Subtract..... - \$150.00
CREDIT. Carry to line 11b..... _____	_____	_____
	Multiply..... x .10	Multiply..... x .05
	_____	_____
	Add..... + 20.00	Add..... + 25.00
	_____	_____
Credit cannot be more than \$10,000.00	CREDIT. Carry to line 11b..... _____	CREDIT. Carry to line 11b..... _____

WHEN YOU HAVE FINISHED

Be sure to attach the state copy of your W-2 and sign your return.

Enclose your check if you owe \$1.00 or more in tax. Make your check payable to "State of Michigan." Write your Social Security number and the words "1997 income tax" on the face of your check. Do not staple your check to your return.

Your return may be audited. Keep a copy of this form and all supporting documents for six years.

Mail **Refunds** to: Michigan Department of Treasury
Lansing, MI **48956**

Mail **Payments** to: Michigan Department of Treasury
Lansing, MI **48929**